

STATE OF ARIZONA

Department of Revenue



TO: Motor Vehicle Registrant
FROM: Arizona Department of Revenue
RE: Tax Liability
EFFECTIVE: August 12, 2005

Janet Napolitano
Governor

Gale Garriott
Director

If your motor vehicle was purchased in Arizona and a special 90-Day Nonresident Registration Permit was issued, state and county taxes may be due if the vehicle is registered in Arizona by the purchaser within 365 days.

The special 90-Day Nonresident Registration Permit authorized by Arizona Revised Statutes (A.R.S.) § 28-2154, included completion of a nonresident purchaser affidavit that contained the following provisions:

1. The vehicle purchaser is not a resident of the state of Arizona as defined in Arizona Revised Statutes (A.R.S.) § 28-2001, and proof has been provided in the form of a driver license or other satisfactory evidence.
2. The vehicle is purchased to be registered outside of Arizona within 90 days after issuance of the special 90-day nonresident registration permit provided at the time of purchase.
3. The vehicle is not purchased for transfer to a resident of Arizona.
4. The purchaser is liable for all tax, penalty and interest that is due under A.R.S. Title 42, Chapter 5 if the purchaser registers the vehicle in Arizona within 365 days after the issuance of the special 90-day nonresident registration permit.

If the original sale was fully or partially exempt from Arizona transaction privilege ("sales") tax, then a tax liability arises from the registration of the vehicle in Arizona. Credit will be allowed for any state and county taxes that were paid at the time of purchase. Penalties and interest will apply to any taxes that are due and will be calculated from the date of the original sale.

The Arizona Department of Revenue may be contacting you regarding payment of taxes, penalties and interest that may apply to the motor vehicle registered in Arizona.

PLEASE NOTE: The Arizona Department of Transportation's Motor Vehicle Division cannot answer questions about Arizona's transaction privilege ("sales") tax and county excise taxes. To confirm and pay the tax liability at issue or for further information, please contact:

Arizona Department of Revenue
TPT Audit Section; Nonresident Car Program
1600 West Monroe
Phoenix, AZ 85007
(602) 716-6658

Sincerely,

ARIZONA DEPARTMENT OF REVENUE